GEORGIA STATE BOARD OF ACCOUNTANCY
STATEMENT OF POLICY NO.1

(For use in administering O.C.G.A. 43-3-6 of the
Public Accountancy Act of 1977 and section 20-3-.08(2)(b)2
of the Rules.)

QUALIFYING EXPERIENCE OF INTERNAL REVENUE AGENTS

The Public Accountancy Act of 1977 provides that the State Board of Accountancy, for the purpose of its consideration of an applicant for a certificate, may accept in satisfaction of the experience requirement evidence of employment in the accounting field in government.

Prior to enactment of the 1977 Act, the public accountancy law provided that the Board might accept five (5) years' employment as an internal revenue agent by the Internal Revenue Service, of which one year's employment was at not less than level 12 of the General Schedule.

It is the understanding of the Board that the changes reflected in the 1977 Act were not intended to lower the standards of work experience required by prior law.

The Board has inquired of the District Director of Internal Revenue in Atlanta (1) as to the requirements which an internal revenue agent must meet to attain the several GS levels, and (2) as to the nature of the work performed by agents at the several levels, and (3) as to changes therein in recent years.

The Board has concluded that a lowering of standards, with resulting detriment to the public interest, would not result if the Board, in appropriate circumstances, were to grant certificates to internal revenue agents who have not reached the GS level 12.

Accordingly, the Board will consider the application for a certificate by a person who has been employed by the Internal Revenue Service as an internal revenue agent for five (5) years and who has been employed for two (2) of those five (5) years at GS level 11. The Board will presume that a person who has been thus employed has met the qualifying experience requirement. However, the Board's decision will be based on evidence that he/she has met the basic criteria for qualifying experience set forth in section 20-3-.08(2)(b)2 of the rules.